IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 5TH FEBRUARY 2007 / 16TH MAGHA 1928

WP(C).No. 2577 of 2007(F)

PETITIONER:

RAMAKRISHNAN PRAKASH,
THENAVILA VEEDU, KEEZHATTINGAL,THIRUVANANTHAPURAM.

BY ADV. SRI.M.BALAGOVINDAN

RESPONDENTS:
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1. **THE REGIONAL TRANSPORT OFFICER,**
   REGISTERING AUTHORITY, THIRUVANANTHAPURAM.

2. **STATE OF KERALA,**
   REPRESENTED BY CHIEF SECRETARY,
   SECRETARIAT, THIRUVANANTHAPURAM.

3. **THE SALES TAX OFFICER, ATTINGAL.**

BY GOVT.PLEADER SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON ON 05/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC.NO.2577/2007 F

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: **COPY OF THE BILL ENTRY ISSUED BY THE CUSTOMS AUTHORITIES.**

EXT.P2; **COPY OF THE JUDGMENT IN O.P.NO.12513/97N OF THIS HON'BLE COURT DTD. 11/02/1998.**

EXT.P3: **COPY OF THE JUDGMENT IN O.P.NO.12053/2001 OF THIS HON'BLE COURT DTD. 5/04/2001.**

EXT.P4: **COPY OF THE REPLY NOTICE ISSUED BY THE 3RD RESPONDENT DTD. 31/08/2006.**

/TRUE COPY/

Kss

K.BALAKRISHNAN NAIR, J.

WP(C).No.2577 of 2007-F

Dated this the 5th day of February, 2007.

JUDGMENT

The petitioner imported a Toyota Corolla Car from U.A.E. For registering the said vehicle he was compelled to furnish bank guarantee for an amount of Rs.50,540/- towards entry tax. In view of the decision of this court in O.P.434 of 1996 and connected cases, the petitioner has no liability to pay any tax. Therefore, he claimed release of the bank guarantee. When the respondents failed to release the same, the writ petition is filed.

2. The learned Government Pleader, upon instruction, submitted that the State proposes to file an appeal before the Apex Court against the above-said judgment.

3. The intention to file an appeal is no ground not to release the bank guarantee. In view of the above position, the third respondent is directed to release the bank guarantee of Rs.50,540/- furnished by the petitioner, on production of a copy of this judgment.

The writ petition is disposed of as above.

K.BALAKRISHNAN NAIR,
JUDGE.

MS